

Panaji, 7th November, 2001 (Kartika 16, 1923)

SERIES II No. 31

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

### EXTRAORDINARY

### No. 2

#### GOVERNMENT OF GOA

Department of Finance

Revenue &amp; Expenditure Division

#### Notification

No. 5/27/2001-Fin (R&amp;C)-(A)

In exercise of the powers conferred by sub-section (1) of section 25 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000) (hereinafter referred to as the "said Act"), the Government of Goa, being of opinion that it is necessary in public interest so to do, hereby exempts the tax payable under the said Act, on the entry of Naptha and L.D.O. (Light Diesel Oil) into a local area for use in generation of electrical energy in the State of Goa with the ultimate purpose of distribution of electrical energy to the consumers within the State of Goa by dealer holding license or deemed license under the Indian Electricity Act, 1910 (Central Act 9 of 1910) read with relevant provisions of the Electricity (Supply) Act, 1948 (Central Act 54 of 1948), to the extent it exceeds one paisa in a rupee.

This Notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin-Exp.).

Panaji, 7th November, 2001.

#### Notification

No. 5/27/2001-Fin (R&amp;C)-(B)

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of

1964) (hereinafter called the "said Act"), the Government of Goa, having considered it necessary so to do in the public interest, hereby exempts the sales of Naptha and L.D.O. (Light Diesel Oil) made by any dealer registered under the said Act, from payment of sales tax payable under the said Act, to the extent it exceeds one paisa in a rupee, subject to the conditions specified herebelow:-

- (1) The purchasing dealer should hold a certificate of registration under the said Act which should be in force on the date of the transaction.
- (2) The purchasing dealer should hold a licence or deemed to have been granted a licence under the Indian Electricity Act, 1910 (Central Act 9 of 1910) read with relevant provisions of the Electricity (Supply) Act, 1948 (Central Act 54 of 1948).
- (3) The Naptha and LDO purchased should be for use of generation of electrical energy in the State of Goa, with the ultimate purpose of distribution of electrical energy to the consumers within the State of Goa by the holder of the licence referred to in clause (2) above.
- (4) The selling dealer should furnish to its appropriate assessing authority, a declaration in the Form appended herebelow issued by the purchasing dealer.
- (5) In the event of the purchasing dealer committing breach of any of the conditions of this Notification, he shall be liable for penalty not exceeding one-and-half-times of the amount of tax which would result if the goods sold were subject to sales tax at full rate leviable under the said Act at the time of its purchase.

This Notification shall come into force with immediate effect.

Original/Duplicate/Triplicate/Quadruplicate

FORM

(See Notification No..... dated..... issued under sub-section ( 1 ) of section 10A of  
the Goa Sales Tax Act, 1964 (Act 4 of 1964).

I, ..... (Name and designation or status) of M/s..... (Name and address  
of purchasing dealer), on behalf of the said purchaser, do hereby declare that: -

(1) I am/We are registered dealer holding certificate of registration No..... which is in force on the date  
of the transaction.

(2) The goods specified in the bill/invoice/\*cash memorandum No. .... dated ..... of  
M/s. .... holder of registration certificate No. .... granted by ..... ward are properly recorded  
in our books of accounts.

(3) The goods purchased, namely Naptha and LDO, by me/us and covered by bill/invoice/cash memorandum  
mentioned above are for use by me/us in generation of electrical energy within the State of Goa, with the ultimate  
purpose of distribution of electrical energy to the consumers within the State of Goa.

(4) I/We certify that I/We have been granted a licence under the Indian Electricity Act, 1910 (Central Act  
9 of 1910) read with relevant provisions of the Electricity (Supply) Act, 1948 (Central Act, 54 of 1948) for generation  
of electrical energy in the State of Goa.

(5) I am/We are fully aware that reduction of tax on transactions as above is subject to the conditions set  
out in the said Notification. I/We certify that the said conditions will be complied with by me/us.

I/We hereby further declare that whatever is stated above is true to the best of my knowledge and belief.

Place: Signature  
Date: Status

Name and address of the purchasing dealer.

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N. B: To be issued in Quadruplicate. The original and duplicate should be made over by the purchasing dealer to the  
selling dealer out of which the original shall be furnished to the selling dealers assessing authority for claiming reduction of  
tax. The duplicate shall be retained by the selling dealer for his record. The triplicate shall be sent by the purchasing dealer  
immediately on issue of the declaration to the assessing officer. The quadruplicate shall be retained by the purchasing dealer  
for his record.

By order and in the name of the Governor of Goa.  
Yvonne Cunha, Under Secretary (Fin-Exp.).

Panaji, 7th November, 2001.